

**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WISCONSIN**

**FREEDOM FROM RELIGION FOUNDATION, INC.,
Plaintiff,**

v.

Case No. 12-C-0818

**DANIEL WERFEL, Acting Commissioner
of the Internal Revenue Service,
Defendant.**

DECISION AND ORDER

On August 19, 2013, I issued an order denying the Commissioner's motion to dismiss. On December 2, 2013, the Commissioner filed a petition asking that I certify that order for purposes of an interlocutory appeal under 28 U.S.C. § 1292(b). However, I am not of the opinion that the order involves a controlling question of law as to which there is a substantial ground for difference of opinion and that an immediate appeal from the order may materially advance the ultimate termination of the litigation. Therefore, the Commissioner's request is **DENIED**.

Dated at Milwaukee, Wisconsin this 18th day of December, 2013.

s/ Lynn Adelman

LYNN ADELMAN
District Judge